



FINANCIAL REPORT

For The Seven Months Ending July 31, 2015



BUDGET COMPARISON SUMMARY - ALL FUNDS
For The Seven Months Ending July 31, 2015

	Unaudited		Unaudited	
	2014 Year End Actual	2015 Amended Budget	2015 Year to Date	% Annual Budget
General Fund	20,532,596	20,044,400	7,656,825	38.20%
Confiscated Assets Fund	14,312	2,500	21,355	854.21%
E-911 Fund	273,238	938,333	242,322	100.00%
Hotel/Motel Tax Fund	1,646,794	1,800,000	730,299	40.57%
HOST Fund	6,360,076	6,300,000	-	0.00%
Debt Service Fund	496,363	541,487	603,459	111.44%
Stormwater Utility Fund	1,538,632	2,307,447	35,690	1.55%
TOTAL REVENUES - ALL FUNDS	\$ 30,862,011	\$ 31,934,167	\$ 9,289,950	29.09%
General Fund	18,583,147	20,044,400	12,268,178	61.21%
Confiscated Assets Fund	-	2,500	2,000	80.00%
E-911 Fund	218,778	938,333	522,083	100.00%
Hotel/Motel Tax Fund	1,064,592	1,800,000	-	0.00%
HOST Fund	3,828,325	6,300,000	994,651	15.79%
Debt Service Fund	496,363	541,487	634,187	117.12%
Stormwater Utility Fund	1,127,109	2,307,447	546,201	23.67%
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	\$ 25,318,314	\$ 31,934,167	\$ 14,967,300	46.87%

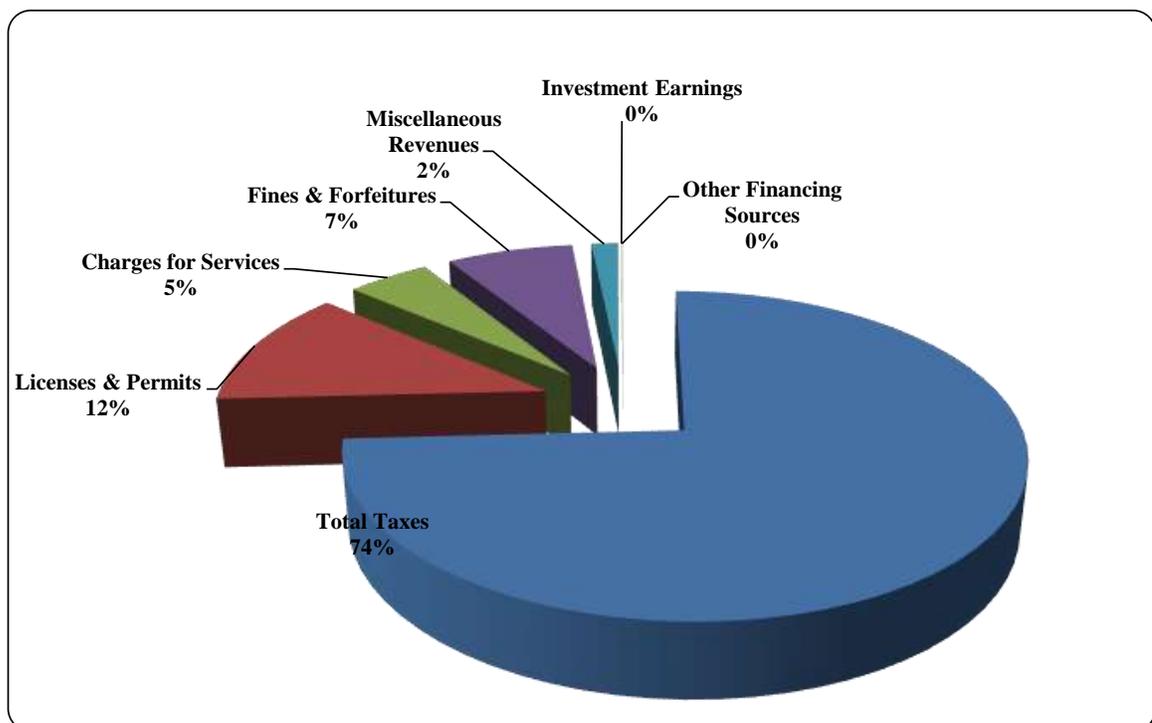


BUDGET COMPARISON REPORT - GENERAL FUND

For The Seven Months Ending July 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,455,200	94,659	(6,360,541)	1.47%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	262,411	(37,589)	87.47%
Recording Intangible Tax	25,000	241,087	216,087	964.35%
Real Estate Transfer Tax	100,000	108,534	8,534	108.53%
Franchise Tax	2,642,136	2,159,240	(482,896)	81.72%
Alcoholic Beverage Excise Tax	800,000	429,868	(370,132)	53.73%
Energy Excise Tax	20,000	11,183	(8,817)	100.00%
Motor Vehicle Rental Excise Tax	50,000	24,873	(25,127)	100.00%
Business & Occupational Tax	2,000,000	2,322,747	322,747	116.14%
Insurance Premium Tax	2,600,000	12,450	(2,587,550)	0.48%
Financial Institutions Tax	80,000	11,242	(68,758)	14.05%
Penalties & Interest	15,500	1,479	(14,021)	9.54%
Total Taxes	15,087,836	5,679,773	(9,408,063)	37.64%
Licenses & Permits	1,525,275	927,772	(597,503)	60.83%
Charges for Services	784,516	366,773	(417,743)	46.75%
Fines & Forfeitures	1,250,000	559,952	(690,048)	44.80%
Miscellaneous Revenues	313,773	118,995	(194,778)	37.92%
Investment Earnings	3,000	3,560	560	118.67%
Other Financing Sources	1,080,000	-	(1,080,000)	0.00%
TOTAL REVENUES	\$ 20,044,400	\$ 7,656,825	\$ (12,387,575)	38.20%

Revenues by Source



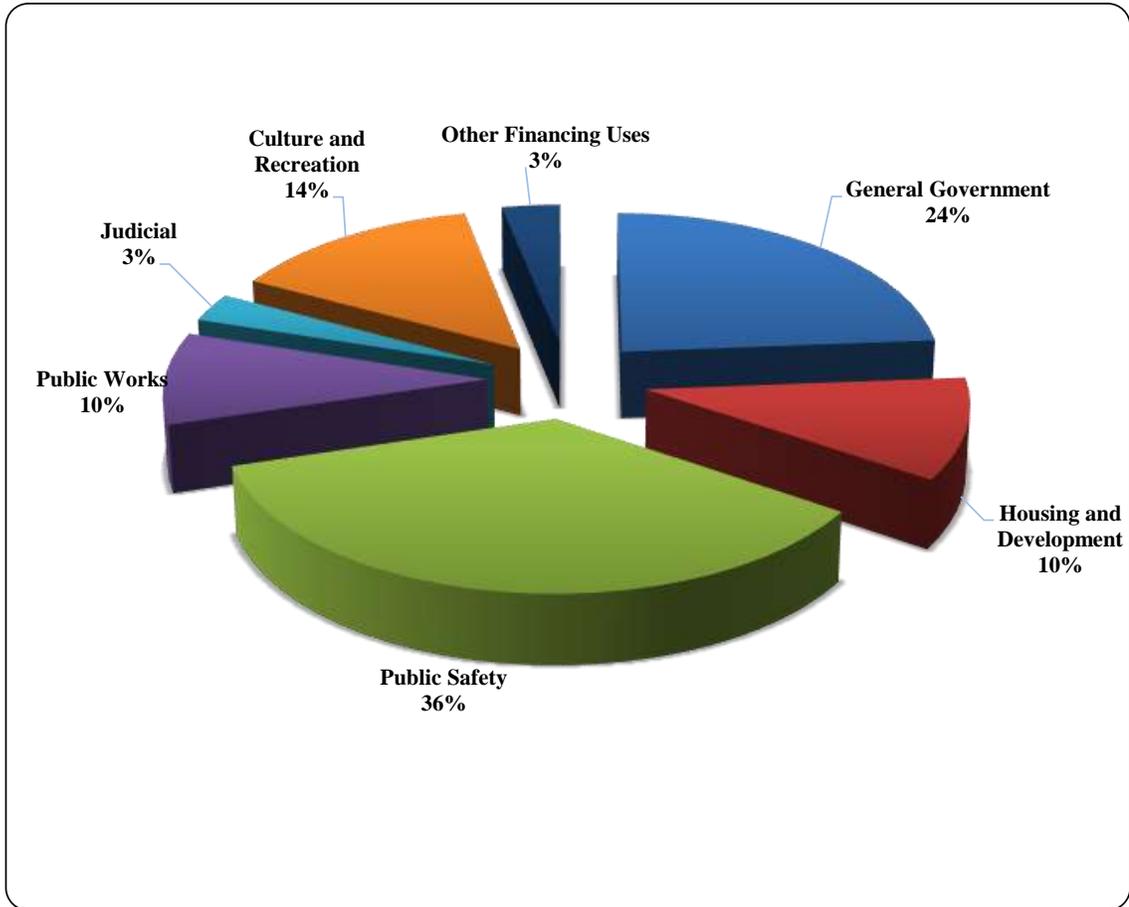


BUDGET COMPARISON REPORT - GENERAL FUND

For The Seven Months Ending July 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	5,688,596	2,917,763	2,770,833	51.29%
Housing and Development	2,245,979	1,295,297	950,682	57.67%
Public Safety	7,700,680	4,416,288	3,284,392	57.35%
Public Works	1,613,770	1,173,186	440,584	72.70%
Judicial	575,845	363,128	212,717	63.06%
Culture and Recreation	1,678,045	1,710,538	(32,493)	101.94%
Other Financing Uses	541,485	391,978	149,507	72.39%
TOTAL EXPENDITURES	\$ 20,044,400	\$ 12,268,178	\$ 7,776,222	61.21%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The Seven Months Ending July 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,455,200	94,659	(6,360,541)	1.47%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	262,411	(37,589)	87.47%
Recording Intangible Tax	25,000	241,087	216,087	964.35%
Real Estate Transfer Tax	100,000	108,534	8,534	108.53%
Franchise Tax	2,642,136	2,159,240	(482,896)	81.72%
Alcoholic Beverage Excise Tax	800,000	429,868	(370,132)	53.73%
Energy Excise Tax	20,000	11,183	(8,817)	55.92%
Motor Vehicle Rental Excise Tax	50,000	24,873	(25,127)	49.75%
Business & Occupational Tax	2,000,000	2,322,747	322,747	116.14%
Insurance Premium Tax	2,600,000	12,450	(2,587,550)	0.48%
Financial Institutions Tax	80,000	11,242	(68,758)	14.05%
Penalties & Interest	15,500	1,479	(14,021)	9.54%
Total Taxes	<u>15,087,836</u>	<u>5,679,773</u>	<u>(9,408,063)</u>	<u>37.64%</u>
Alcoholic Beverage Licenses	400,000	77,211	(322,789)	19.30%
Building Permits	1,125,275	850,561	(274,714)	75.59%
Total Licenses and Permits	<u>1,525,275</u>	<u>927,772</u>	<u>(597,503)</u>	<u>60.83%</u>
Special Assessments	292,600	21,952	(270,648)	7.50%
Streetlight Fees	404,351	12,821	(391,530)	3.17%
Recreation Program Fees	45,000	40,478	(4,522)	89.95%
Pavilion Rental Fees	36,000	44,971	8,971	124.92%
Other Charges for Services	6,565	246,551	239,986	3755.54%
Total Charges for Services	<u>784,516</u>	<u>366,773</u>	<u>(417,743)</u>	<u>46.75%</u>
Municipal Court Fines	1,250,000	559,952	(690,048)	44.80%
Total Fines and Forfeitures	<u>1,250,000</u>	<u>559,952</u>	<u>(690,048)</u>	<u>44.80%</u>
Grant Revenue	299,773	-	(299,773)	0.00%
Election Qualifying Fees	2,000	-	(2,000)	0.00%
Accident/Incident Reports	-	4,465	4,465	100.00%
Fingerprinting Fee	2,000	3,450	1,450	172.50%
Reimbursement for Damaged Property	4,000	42,799	38,799	1069.98%
NSF Fees	300	(144)	(444)	-48.00%
Miscellaneous Income	5,000	14,575	9,575	291.50%
Legal Fee Reimbursement	-	-	-	n/a
Public Safety-Other	-	9,750	9,750	100.00%
Defrayment of Costs (CHOA)	-	2,000	2,000	100.00%
Donations from Private Sources	700	42,100	41,400	6014.29%
Total Miscellaneous Revenues	<u>313,773</u>	<u>118,995</u>	<u>(194,778)</u>	<u>37.92%</u>
Interest Income	3,000	3,560	560	118.67%
Total Investment Earnings	<u>3,000</u>	<u>3,560</u>	<u>560</u>	<u>118.67%</u>
Proceeds from Sale of Property	-	-	-	n/a
Transfer from Hotel/Motel Tax Fund	1,080,000	-	(1,080,000)	0.00%
Total Other Financing Sources	<u>1,080,000</u>	<u>-</u>	<u>(1,080,000)</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 20,044,400</u>	<u>\$ 7,656,825</u>	<u>\$ (12,387,575)</u>	<u>38.20%</u>

EXPENDITURE DETAIL - GENERAL FUND
For The Seven Months Ending July 31, 2015



	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	353,741	120,909	232,832	34.18%
City Manager	1,087,103	444,166	642,937	40.86%
City Clerk	262,115	153,166	108,949	58.43%
Finance and Administration	2,211,758	1,282,674	929,084	57.99%
Legal	650,000	361,426	288,574	55.60%
Information Technology	551,021	431,033	119,988	78.22%
Communications	322,858	124,389	198,469	38.53%
Contingency	250,000	-	250,000	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 5,688,596</u>	<u>\$ 2,917,763</u>	<u>\$ 2,770,833</u>	<u>51.29%</u>
Community Development	2,245,979	1,295,297	950,682	57.67%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,245,979</u>	<u>\$ 1,295,297</u>	<u>\$ 950,682</u>	<u>57.67%</u>
Police Department	7,700,680	4,416,288	3,284,392	57.35%
TOTAL PUBLIC SAFETY	<u>\$ 7,700,680</u>	<u>\$ 4,416,288</u>	<u>\$ 3,284,392</u>	<u>57.35%</u>
Public Works	1,613,770	1,173,186	440,584	72.70%
TOTAL PUBLIC WORKS	<u>\$ 1,613,770</u>	<u>\$ 1,173,186</u>	<u>\$ 440,584</u>	<u>72.70%</u>
Municipal Court	575,845	363,128	212,717	63.06%
TOTAL JUDICIAL	<u>\$ 575,845</u>	<u>\$ 363,128</u>	<u>\$ 212,717</u>	<u>63.06%</u>
Parks & Recreation	1,678,045	1,273,030	405,015	75.86%
Tourism	-	437,508	(437,508)	#DIV/0!
TOTAL CULTURE AND RECREATION	<u>\$ 1,678,045</u>	<u>\$ 1,710,538</u>	<u>\$ (32,493)</u>	<u>#DIV/0!</u>
Tranfers to Debt Service Fund	541,485	391,978	149,507	72.39%
TOTAL OTHER FINANCING USES	<u>\$ 541,485</u>	<u>\$ 391,978</u>	<u>\$ 149,507</u>	<u>72.39%</u>
TOTAL EXPENDITURES	<u>\$ 20,044,400</u>	<u>\$ 12,268,178</u>	<u>\$ 7,776,222</u>	<u>61.21%</u>



CONFISCATED ASSETS FUND
For The Seven Months Ending July 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Forfeitures	<u>2,500</u>	<u>21,355</u>	<u>18,855</u>	<u>854.21%</u>
TOTAL REVENUES	<u>\$ 2,500</u>	<u>\$ 21,355</u>	<u>\$ 18,855</u>	<u>854.21%</u>
Small Equipment - Police Dept.	<u>2,500</u>	<u>2,000</u>	<u>500</u>	<u>80.00%</u>
TOTAL EXPENDITURES	<u>\$ 2,500</u>	<u>\$ 2,000</u>	<u>\$ 500</u>	<u>80.00%</u>



E-911 FUND
For The Seven Months Ending July 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
E-911 Fees	<u>938,333</u>	<u>242,322</u>	<u>(696,011)</u>	<u>25.82%</u>
TOTAL REVENUES	<u>\$ 938,333</u>	<u>\$ 242,322</u>	<u>\$ (696,011)</u>	<u>25.82%</u>
Payments to Other Agencies (1)	<u>938,333</u>	<u>522,083</u>	<u>416,250</u>	<u>55.64%</u>
TOTAL EXPENDITURES	<u>\$ 938,333</u>	<u>\$ 522,083</u>	<u>\$ 416,250</u>	<u>55.64%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



HOTEL/MOTEL TAX FUND
For The Seven Months Ending July 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Hotel/Motel Taxes	<u>1,800,000</u>	<u>730,299</u>	<u>(1,069,701)</u>	<u>40.57%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 730,299</u>	<u>\$ (1,069,701)</u>	<u>40.57%</u>
Tourism	720,000	-	720,000	0.00%
Transfers to General Fund	<u>1,080,000</u>	<u>-</u>	<u>1,080,000</u>	0.00%
TOTAL EXPENDITURES	<u>\$ 1,800,000</u>	<u>\$ -</u>	<u>\$ 1,800,000</u>	0.00%



HOMESTEAD OPTION SALES TAX FUND
For The Seven Months Ending July 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
H.O.S.T. Revenue	<u>6,300,000</u>	<u>-</u>	<u>(6,300,000)</u>	0.00%
TOTAL REVENUES	<u>\$ 6,300,000</u>	<u>\$ -</u>	<u>\$ (6,300,000)</u>	<u>0.00%</u>
Capital Outlay - Communications	-	20,223	(20,223)	100.00%
Capital Outlay - Parks & Recreation	3,061,000	573,491	2,487,509	18.74%
Capital Outlay - Public Safety	115,000	191,658	(76,658)	166.66%
Capital Outlay - Public Works	<u>3,124,000</u>	<u>209,279</u>	<u>2,914,721</u>	6.70%
TOTAL EXPENDITURES	<u>\$ 6,300,000</u>	<u>\$ 994,651</u>	<u>\$ 5,305,349</u>	<u>15.79%</u>



DEBT SERVICE FUND
For The Seven Months Ending July 31, 2015

	<u>2015 Amended Budget</u>	<u>YTD Transactions</u>	<u>Variance from Budget</u>	<u>% of Annual Budget</u>
Transfers from General Fund (1)	<u>541,487</u>	<u>603,459</u>	<u>61,972</u>	<u>111.44%</u>
TOTAL REVENUES	<u>\$ 541,487</u>	<u>\$ 603,459</u>	<u>\$ 61,972</u>	<u>111.44%</u>
Principal - Capital Lease	514,413	572,736	(58,323)	111.34%
Interest - Capital Lease	<u>27,074</u>	<u>61,451</u>	<u>(34,377)</u>	<u>226.97%</u>
TOTAL EXPENDITURES	<u>\$ 541,487</u>	<u>\$ 634,187</u>	<u>\$ (92,700)</u>	<u>117.12%</u>

(1) Represents transfers from the City of Brookhaven General Fund to service debt issued on behalf of the City.



STORMWATER UTILITY FUND
For The Seven Months Ending July 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Stormwater Utility Fees	<u>2,307,447</u>	<u>35,690</u>	<u>(2,271,757)</u>	<u>1.55%</u>
TOTAL REVENUES	<u>\$ 2,307,447</u>	<u>\$ 35,690</u>	<u>\$ (2,271,757)</u>	<u>1.55%</u>
Personal Services/Benefits	-	-	-	n/a
Purchased/Contracted Services	500,000	437,842	62,158	87.57%
Supplies	-	11,219	(11,219)	100.00%
Capital Outlay/Infrastructure	1,807,447	97,140	1,710,307	5.37%
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
TOTAL EXPENSES	<u>\$ 2,307,447</u>	<u>\$ 546,201</u>	<u>\$ 1,761,246</u>	<u>23.67%</u>